

# HOUSE BILL REPORT

## ESB 5564

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**As Reported By House Committee On:**  
Economic Development, Housing & Trade

**Title:** An act relating to taxation of park trailers and travel trailers.

**Brief Description:** Taxation of park trailers and travel trailers.

**Sponsors:** Senators Gardner, Winsley, Spanel and Loveland.

**Brief History:**

**Committee Activity:**

Economic Development, Housing & Trade: 3/30/99, 4/2/99 [DP].

**Brief Summary of Engrossed Bill**

- Removes the requirement that a park trailer must be placed on a permanent foundation and have a fixed pipe connection for utilities to be subject to property taxation.

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### HOUSE COMMITTEE ON ECONOMIC DEVELOPMENT, HOUSING & TRADE

**Majority Report:** Do pass. Signed by 12 members: Representatives Van Luven, Republican Co-Chair; Veloria, Democratic Co-Chair; Dunn, Republican Vice Chair; Eickmeyer, Democratic Vice Chair; Ballasiotes; Gombosky; Miloscia; Morris; Radcliff; Skinner; D. Sommers and Wolfe.

**Staff:** Kenny Pittman (786-7392).

**Background:**

In 1993, the Legislature made park trailers subject to property taxation if they substantially lost their identity as a mobile unit by being permanently fixed in location by placement on a permanent foundation of either post or blocks with fixed pipe connections for sewer, water, or other utilities.

As a result of the 1993 legislation, county assessors assessed park trailers for property taxes. Some park trailer owners in Whatcom County appealed their property tax

assessments asserting that their park trailers were not permanently fixed in location. The owners stated that a flexible garden hose did not constitute a fixed pipe utility connection as stated in the statute. The Board of Tax Appeals ruled in the taxpayer's favor (upheld by the Whatcom County Superior Court), and Whatcom County refunded property taxes paid.

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**Summary of Engrossed Senate Bill:**

A park trailer is classified as real property subject to property taxation, if the trailer is permanently sited at the location. A park trailer is deemed permanently sited if it is placed on blocks or posts with connections for water, sewer, or other utilities. The requirement that the park trailer has to be placed on a permanent foundation with fixed pipe connections for utilities is removed.

The revision applies to property taxes levied in 1999 for collection in 2000 and thereafter.

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**Appropriation:** None.

**Fiscal Note:** Available.

**Effective Date of the Bill:** Ninety days after adjournment of session in which bill is passed.

**Testimony For:** This closes a loophole that is an unfair shift to other taxpayers.

**Testimony Against:** None.

**Testified:** Senator Georgia Gardner, Prime Sponsor; and Fred Saeger, Washington Association of County Officials.